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Proposed programme budget for the biennium 2006-2007

Proposed programme budget for the biennium 2006-2007: Section 29, Office of Internal Oversight Services

Fifteenth report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee recalls that at the time of its consideration of the proposed programme budget for the 2006-2007 biennium, it was informed that there would be a substantial revision to the proposal of the Office of Internal Oversight Services (OIOS) and that this new proposal would be submitted during the sixtieth session of the General Assembly, before the end of 2005 (see A/60/7, paras. IX.1 and 2). Accordingly, the Committee did not address the initial estimates at that time, but instead, indicated its readiness to take up the estimates as soon as they would be available. The Committee was subsequently informed that the Secretary-General is not yet in a position to present an updated budget proposal at this time. It is the intention of the Secretary-General to present proposals during a resumed part of the sixtieth session of the Assembly. These proposals will reflect the approach of the recently appointed Under-Secretary-General for Internal Oversight Services and will take into account the results of mandated reviews of OIOS. It is expected that the reviews will provide a full assessment of and recommendations concerning the independence of OIOS, its organizational structure, core functions, funding arrangements and desirable level of resources.

2. Under the circumstances, the Advisory Committee does not see much utility in providing detailed comments on an initial budget proposal that is soon to be replaced. It regrets that a replacement proposal was not available at the main part of the sixtieth session of the General Assembly. The Committee recommends that, pending a resubmission of the budget proposal for OIOS, resources equivalent to the revised level of the 2004-2005 provision, recosted for 2006-2007, be provided. This would involve a reduction of \$338,900 from the estimate under section 29 of the proposed programme budget for 2006-2007. The Committee further recommends that, as a consequence, any action requiring legislative approval not go forward until the new budget proposal has been acted upon.



3. The Advisory Committee also expects the new proposal to reflect a greatly improved results-based budgeting presentation. The Committee considers that OIOS should set the standard in this regard. For example, in a number of cases, the outputs and targets set are measured in terms of the rate of acceptance and implementation of OIOS recommendations by its client Departments. In some cases, the targets are set at 50 per cent, a very low level. In the view of the Committee, even though such targets can provide an indication of the relevance and applicability of the recommendations issued, their implementation rate is not directly under the control of OIOS. What should be measured are the specific actions to enforce or encourage the full implementation of OIOS recommendations. OIOS should also consistently follow established logical framework terminology; for example, meetings are typical outputs and not indicators of achievement as indicated in table 29.5, Sect. (b), of the budget proposal (A/60/6 (Sect. 29)).

4. In addition to what is in the proposed programme budget for OIOS, the Secretary-General has also presented revised estimates to the proposed programme budget for 2006-2007. It is proposed to establish 39 additional temporary posts. The additional resources requested would bring the total for the biennium to \$35,768,400, an increase of \$9,635,500 over the initial 2006-2007 budget proposal, including \$7,546,900 for posts and other staff costs, \$906,400 for consultants and experts, \$549,200 for travel of staff, \$342,000 for general operating expenses, \$9,000 for supplies and materials and \$282,000 for furniture and equipment. The Committee understands that these revised estimates relate only to interim measures for strengthening the capacity of OIOS in audit and investigations, based on the known gaps in audit coverage, the backlog in investigations, new General Assembly mandates and recommendations of the Board of Auditors.

5. Given the situation with regard to the status of the initial estimates and taking into account the fact that a comprehensive review of OIOS is now under way, the Advisory Committee recommends that an equivalent of general temporary assistance for 39 positions be authorized, pending the consideration of a comprehensive budget proposal as referred to above. Amounts requested for consultants should also be deferred.

Documentation

- Proposed programme budget for the biennium 2006-2007 (A/60/6 (Sect. 29))
- Report of the Secretary-General (A/60/537)
- 2005 World Summit Outcome
- Revised estimates to the proposed programme budget of the biennium 2006-2007 under sections 1, 2, 3, 11, 16, 23, 28A, 28C, 28D, 28E, 28F and 29
- Revised estimates to the support account for peacekeeping operation for the period from 1 July 2005 to 30 June 2006
- General Assembly resolutions 57/278, 59/264 and A/60/1.